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October 11, 2007

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**VIA E-FILING AND HAND DELIVERY**

Honorable Gregory M. Sleet, U.S.D.J.
 UNITED STATES DISTRICT COURT
 FOR THE DISTRICT OF DELAWARE
 J. Caleb Boggs Federal Building
 844 North King Street, Suite 4324
 Lockbox 19
 Wilmington, DE 19801

***RE: U.S. v. M.A. HANNA, et al.
 Civil Action No. 06-409-GMS
 Our File No. 12177-00204***

Dear Judge Sleet:

My firm has just been retained to substitute in for the Scarinci & Hollenbeck firm which represented Defendant, M.A. Hanna Plastics, Inc. in this matter. I do not yet have the file materials because my firm has to execute the Confidentiality Agreement which I understand will be forthcoming from the plaintiff.

However, my firm has discussed the case with Patricia Hannigan, counsel for the United States, and advised her that my clients were willing to proceed to mediation. We suggested to her that the parties could retain former Magistrate Judge Joel Rosen to serve as the private mediator. She advised that she would get back to us on mediation.

At this point, in view of the discovery deadlines, the discovery motion filed by M.A. Hanna which was to be discussed Friday, October 5, 2007, and my recommendation to proceed to mediation, I would request a status conference with the Court to address these issues.

We stand ready to appear before Your Honor on short notice for the conference at which time we can discuss (a) mediation (which would require staying the case during the mediation process) and (b) completion of discovery.

Honorable Gregory M. Sleet, U.S.D.J.
October 11, 2007
Page 2

Thank you for the Court's attention to this matter.

Respectfully submitted

/s/ John A. Macconi, Jr. DE ID No. 4430

John A. Macconi, Jr.

JAM/hr

cc: All Counsel of Record (via e-filing)